

2009 SUMMER ASSESSOR'S CONFERENCE

Indiana Department of Local Government Finance November 19, 2009

- 1. Will 50 IAC 15-3-7 still enumerate the requirements for Level III Assessor-Appraiser Certification? Do you have a time table for publication?**

Yes, the five (5) proposed courses for Level III Assessor-Appraiser Certification are included in the proposed rule, which is currently in the promulgation process. The public hearing for the proposed rule is scheduled for October 30, 2009 at 10 a.m. in the Department of Local Government Finance conference room.

- 2. Will there be a required form to receive Level III Assessor-Appraiser Certification?**

Applicants will need to submit verification/documentation of successful completion of the courses. A brief application form is being contemplated; however, a decision has not been finalized.

- 3. In July the Department published the intent to repeal 50 IAC 21 and to add 50 IAC 27. What is the intended time table and how do I receive a copy of the proposed rule?**

50 IAC 21 is being combined with the Equalization Rule to streamline the Annual Adjustment process. The proposed rule is available on the Department's Web site, <http://www.in.gov/dlgf/2449.htm>. The rule includes adopting by reference the 2007 IAAO Standard on Ratio Studies, using one year of sales, changing the valuation date to the March 1 assessment date and providing statistical parameters (e.g. confidence intervals) for ratio studies. This rule currently is in the promulgation process.

- 4. To save the assessor time, can the sales disclosure form be edited to include whether the transaction was a foreclosure, divorce or court order?**

The Department welcomes suggestions to improve or enhance the sales disclosure form. As part of the validation and verification process, these circumstances can be noted. While realtors and closing agents might be informed about these circumstances, there could be situations where this information is not known.

- 5. How will the county auditor notify the PTABOA of model home deductions? If the PTABOA does not agree, what is the process to reject the deduction?**

No statutory process is defined regarding the notification of the PTABOA of model home deductions. Notification of this deduction should be handled similarly as that of all other deductions and exemptions. If the model residence deduction is denied, the taxpayer would have the right to appeal the denial via the Form 133, Petition for Correction of an Error.

- 6. Will the Department be setting up a database for the model residence deduction as is available for the homestead deduction?**

The Data Analysis Division is in the process of developing a system whereby the information is available.

- 7. How will the Department analyze ratio studies – by neighborhoods, townships, etc.?**

The Department's analysis of the ratio studies are completed on a township property class basis. The Mann-Whitney test is conducted on a neighborhood basis.

- 8. Will the county clerk be made aware of legislative changes regarding the Level II certification requirement to run for county assessor? If so, will proof need to be provided that a potential candidate has Level II certification? (In other words, is the legislation in place to keep potential candidates from filing so the issue does not have to be taken before the election board?)**

The DLGF issued guidance on November 17, 2009 to all Assessing Officials and County Clerks advising them of the Level II candidacy requirements for the 2010 election (see http://www.in.gov/dlgf/files/091117_-_Rushenberg_Memo_-_Level_II_Candidacy_Requirements_for_Assessors_for_2010_Election.pdf for a copy of the memo). IC 3-8-1-23 is silent on providing proof or documentation at the time of filing. It merely states that the candidate must have attained the certification of Level II.

- 9. We have a five (5) member PTABOA and nine (9) townships with assessors. The county assessor chooses not to vote on any matter. However, what happens if there is a tie vote? Or two members excuse themselves? Or the assessor constitutes the quorum but the majority of the votes (2) does not represent the majority of the PTABOA?**

Based on recent legislative changes, the county assessor is a non-voting member of the PTABOA. If there is a tie vote, the appeal would be denied. If two of the five members excuse themselves from the vote, there still would be a quorum. Depending on the remaining three voting members, the appeal would either be approved or denied. Since the county assessor is a non-voting member of the PTABOA, the two members represent a majority of those eligible to vote.

- 10. Can a Level II certified PTABOA member be compensated as the elected and deputy officials are?**

Under IC 36-6-8-6 and IC 36-2-5-3-, the additional compensation is specifically defined for the elected assessing official or deputy. The PTABOA members are not mentioned in the code. If the PTABOA members desire the additional compensation, they are encouraged to work with their local legislators to facilitate a change to the current Indiana Code.

- 11. Since land is priced with deed acres – the deed states 4.52 acres. The mapping department, using the deed, measured 0.91 acres. The assessor's office also measured 0.91 acres. The taxpayer believes he owns 0.91 acres. For what acreage should the taxpayer be assessed?**

The assessing official is encouraged to contact his or her Department Assessment Division Field Representative to investigate and resolve this type of issue. From a legal standpoint, the recorded deed would be the official document to use since it would represent the land and legal description being conveyed. This type of discrepancy could indicate there is an error on the deed that should be corrected.

- 12. A taxpayer bought a church in 2008 and is continuing to use the property as a church. The property is not in a church's name but is in the name of the individual who purchased the church. He filed an exemption in 2009 – can he receive the exemption with the property in his name?**

Unfortunately, there are not enough sufficient facts to determine whether the church owner is entitled to an exemption. For example, it is not known if the taxpayer is part of the church or if the taxpayer charges rent to the church at market rate and is simply a landlord not entitled to an exemption.